

## Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§9–319.

- (a) To qualify for a Class “A” license, an applicant shall be:
  - (1) an entity that:
    - (i) blends or refines gasoline;
    - (ii) owns or controls and dedicates at least 1 million gallons of storage capacity in the State to gasoline, other than aviation gasoline, and to special fuel; and
    - (iii) keeps in the State an inventory of at least 500,000 gallons of that gasoline and special fuel; or
  - (2) an entity that is wholly owned by one or more entities that would otherwise qualify as a Class “A” licensee.
- (b) To qualify for a Class “B” license, an applicant shall be an entity that is licensed by the state from which the gasoline is to be exported for importation into this State.
- (c) To qualify for a Class “C” license, an applicant shall be an entity that:
  - (1) is based in another state;
  - (2) is licensed by the state to which that gasoline is to be exported;
  - (3) has no sales in this State; and
  - (4) does not own, operate or utilize in this State a facility that can store or dispense motor fuel.
- (d) To qualify for a Class “D” license, an applicant shall be an entity that:
  - (1) is organized under the laws of the State;
  - (2) does not blend or refine gasoline;

(3) has, in this State, excluding retail service stations, fixed storage tanks for at least 200,000 gallons of motor fuel other than aviation fuel;

(4) keeps an inventory of motor fuel in the State; and

(5) annually sells in the State:

(i) at least 1 million gallons of gasoline to persons who are not licensed dealers; and

(ii) of the total gallons of motor fuel acquired, at least 50% in gasoline.

(e) To qualify for a Class “G-Temporary” license, an applicant shall be an entity that:

(1) is not entitled to any other class of license for dealers;

(2) has a specific federal contract to supply gasoline to the United States or a unit of the United States that is entitled to an exemption under § 9-304 of this subtitle or to a refund under § 13-901(f)(1)(ii)2.A of this article; and

(3) is licensed by the state from which that gasoline is to be exported, if any part is to be imported into this State.

(f) To qualify for a Class “W” license, an applicant shall be an entity that is not entitled to any other class of license.

(g) To qualify for an exemption certificate, an applicant:

(1) shall hold a Class “F”, “S”, or “U” license;

(2) shall be an entity that is exempt from the motor fuel tax under this subtitle; or

(3) may not own or operate on public highways in this State a vehicle that is propelled by special fuel.

(h) If an applicant is organized under the laws of another state or country, the applicant first shall qualify to do business in this State under the appropriate provisions of the Corporations and Associations Article.

[\[Previous\]](#)[\[Next\]](#)